

**2023 APPROVED OPERATING BUDGET
(UTILITY FUND)
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FINANCE UTILITIES

Budget Manager: Tara Pearce, Director of Finance

Overview

This department reflects the revenues generated from water sales to the various classifications of consumers and includes bulk, consumption charges, and the flat meter service charge. Also included is rate rider revenue which offsets chemical building debt payments, and deficit recovery revenue which recovers prior period deficits. The Public Utility Board (PUB) has oversight and regulatory control over the City of Brandon's utility rates, a rate study was submitted the PUB in 2022.

Also included in this department are the costs associated with the water billing function; administrative overhead allocations, mostly salary allocations from Finance, Human Resources, Information Technology & Communications, and Risk Management departments; property tax allocations for City properties used for Utility purposes; and half of the financial audit cost.

Objectives

The City of Brandon incorporated the following goals into its rate setting methodology:

1. Health & Safety - Rates should be adequate to operate the water utility, providing an uninterrupted supply of safe, potable water in promotion of public health.
2. Environment - Rates should be adequate to operate the wastewater utility, providing a treated water effluent back to the environment of a higher quality than was withdrawn. Conservation of all water resources should be a priority.
3. Capacity - Rates should allow for increasing input costs and aging infrastructure maintenance to operate existing infrastructure to its full potential.
4. Self-sufficiency - Rates should be sufficient to limit debt requirements and to operate the Utility Fund without reliance on the General Fund (property tax revenue).
5. Reliability - Rates should ensure sufficient funds are appropriated to utility reserves to deliver the ongoing capital improvement plan.
6. Competitiveness - Rates should remain competitive with other jurisdictions.
7. Growth - Rates should promote new user connections, with growth-related capital investments funded by Development Charges.

The Utility Administration account endeavors to allocate fair cost allocations for the administrative costs supporting the Utility.

FINANCE UTILITIES

Budget Manager: Tara Pearce, Director of Finance

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
5860 - RATE REVENUES	24,364,616	21,095,823	20,213,510
6008 - UTILITY ADMINISTRATION	(620,186)	(778,453)	(761,599)
TOTAL	23,744,430	20,317,370	19,451,911

Budget Analysis

A rate application is in progress and has been submitted to PUB. The rate revenues budget assumes new rates, as submitted to the PUB, will be implemented July 1, 2023. The budget assumes consumption volumes included in the rate study. To recover prior year deficits, a separate deficit rider application was submitted to PUB and it is assumed to be implemented in the second quarter of 2023.

Similar to the general fund vacancy allowance, in 2023 a vacancy allowance has been introduced and accounted for in a central account within Utility Administration. This allowance recognizes that the Utility will experience vacancies and salary savings, but the specific costing centers that will be affected are unknown at the budgeting stage.

Costing Center Budget Summary

Costing Center: RATE REVENUES

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
Other Income				
46117 INTEREST ON OVERDUE ACCOUNTS	75,000	80,000	75,000	75,000
Other Income Total	75,000	80,000	75,000	75,000
User Fees and Sales of Goods				
47910 METERED CONSUMPTION Water	10,859,539	10,595,018	11,606,084	14,200,104
47911 WATER DEFICIT RECOVERY	0	0	877,244	1,169,659
47912 METER SERVICE	1,005,211	1,005,211	1,045,808	1,130,110
47914 RATE RIDER REVENUE	961,069	642,927	1,117,674	1,117,674
47940 BULK SALES	79,580	79,580	88,002	96,002
47950 METERED CONSUMPTION Wastewater	8,115,424	7,810,774	8,772,744	11,057,539
47951 WASTEWATER DEFICIT RECOVERY	0	0	782,060	1,042,746
User Fees and Sales of Goods Total	21,020,823	20,133,510	24,289,616	29,813,834
Total Revenues	21,095,823	20,213,510	24,364,616	29,888,834
Net Total	21,095,823	20,213,510	24,364,616	29,888,834
Percentage Change			15.49%	

Costing Center Budget Summary

Costing Center: UTILITY ADMINISTRATION

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	515	0	0
Conditional Government Transfers Total	0	515	0	0
Total Revenues	0	515	0	0
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	61	0	0
Benefits Total	0	61	0	0
Contract Services				
52015 CONTRACTS	22,691	23,402	20,428	20,453
52020 PROFESSIONAL FEES	1,131	1,131	0	0
52264 AUDITING FEES	21,935	23,935	22,470	23,005
52387 BANK PROCESSING FEES	1,000	1,000	1,000	1,000
Contract Services Total	46,757	49,468	43,898	44,458
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,352	2,352	677	677
Equipment Purchases Total	2,352	2,352	677	677
Materials and Supplies				
54068 POSTAGE	42,780	42,780	42,780	44,175
54099 PARTS AND MATERIALS	7,545	7,545	7,545	7,545
Materials and Supplies Total	50,325	50,325	50,325	51,720
Other				
51141 PROFESSIONAL DEVELOPMENT	4,152	2,434	3,646	3,646
59003 ADVERTISING	540	957	548	548
59011 PUBLIC UTILITY BOARD FEES	350	350	100	100
59059 MEMBERSHIP	1,581	1,328	1,418	1,418
59098 SUBSCRIPTIONS	409	409	321	321
59128 PROPERTY TAXES	9,000	9,030	9,000	9,270
Other Total	16,032	14,508	15,033	15,303
Reserve Appropriation				
58506 OFFICE EQUIPMENT B/L 3656	3,000	3,000	3,000	3,000
Reserve Appropriation Total	3,000	3,000	3,000	3,000
Salaries and Wages				
51016 SALARY VACANCY ALLOWANCE	0	0	(162,000)	(165,000)
51083 REGULAR SALARIES	654,665	634,378	664,124	672,128
51084 OVERTIME SALARIES	4,742	7,442	4,790	4,790
Salaries and Wages Total	659,407	641,820	506,914	511,918
Utilities				
53130 TELEPHONE	580	580	339	339
Utilities Total	580	580	339	339
Total Expenditures	778,453	762,114	620,186	627,415
Net Total	(778,453)	(761,599)	(620,186)	(627,415)
Percentage Change			(20.33%)	

WATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Water Treatment section is responsible for the operation of the Water Treatment Facility, 5 Booster Stations, 9th Street Reservoir and Groundwater Wells. The costs associated with operating and maintaining these facilities resides in 3 primary costing centers.

The vast majority of the operating budget at the Water Treatment Facility is for utilities (natural gas & power) and contracts, the largest being for the Residuals Management Program which is the single largest expense in the account.

Objectives

The objectives of the Water Treatment budget include:

- Meeting the requirements of the Operating Licenses issued by the Province
- Maintaining aging infrastructure in advance of future capital upgrades
- Training significant number of new staff members
- Prioritizing items that must be coordinated with the upgrade project

WATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
0815 - WATER TREATMENT FACILITY	(4,687,852)	(4,077,629)	(3,522,589)
0780 - PURIFICATION & TREATMENT	(2,841,000)	(2,491,000)	(2,146,561)
0814 - BOOSTER STATIONS	(231,655)	(190,907)	(245,581)
TOTAL	(7,760,508)	(6,759,536)	(5,914,731)

Budget Analysis

The vast majority of the operating budget at the Water Treatment Facility is for utilities (natural gas & power) and contracts, the largest being for the Residuals Management Program which is the single largest expense in the account. Expenses have increased due to the new Chemical Building being completed in late 2022 being in operation for the entire 2023 year. Chemical building series 2 debenture debt was issued in 2022, and the first payment is due in 2023.

The cost of utility supplies and equipment has been trending upwards and is expected to continue in 2023.

Chemical usage for water treatment fluctuates throughout the year and is primarily affected by source water quality and water demand. Chemical tender prices have significantly increased, as well, the transition from chlorine gas to sodium hypochlorite disinfection was completed in late 2022. Sodium hypochlorite is more costly but is much safer to handle. A budget line for chemical inventory carryover has been introduced in 2023, in recognition of inventory that carried over from year to year.

A new Water Treatment Facility expansion is underway, in the meantime, the aging Water Treatment Facility requires additional maintenance in order to provide reliable operations in the short term.

2023 operating projects and purchases include:

- Flowmeters
- Jib crane
- Groundwater monitoring program which is now an annual regulatory requirement
- Consultant review of Reservoir pumps operation, including possible cavitation which is expected to increase the lifespan of the pumps
- Small Boiler repair - new tubes required to replace originals from 1960s

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,911	1,967	1,850	1,850
51123 PROTECTIVE CLOTHING	6,000	5,000	6,000	6,000
Benefits Total	7,911	6,967	7,850	7,850
Contract Services				
52015 CONTRACTS	904,600	825,600	905,450	867,800
52019 CONSULTING FEES	30,000	25,000	35,000	21,000
52028 GENERAL INSURANCE	27,139	27,139	27,936	28,494
52029 LIABILITY INSURANCE	40,372	40,372	38,581	39,353
52032 VEHICLE INSURANCE	131	173	173	173
52069 PRINTING COSTS	400	300	400	400
52081 EXTERNAL EQUIPMENT RENTAL	15,000	5,000	15,000	15,000
Contract Services Total	1,017,643	923,585	1,022,540	972,220
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	303,145	303,145	584,072	902,091
57439 DEBENTURE INTEREST	240,814	133,110	543,340	1,037,984
Debenture Debt Servicing Costs Total	543,959	436,255	1,127,412	1,940,075
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	8,300	112,500	25,000
59036 SAFETY EQUIPMENT	14,000	14,000	14,000	14,000
Equipment Purchases Total	14,000	22,300	126,500	39,000
Fuel				
54103 GASOLINE (VEHICLE)	6,800	5,789	5,900	5,900
54128 GASOLINE (OPERATING)	500	1,500	1,500	1,500
54129 DIESEL (OPERATING)	3,200	9,737	7,000	7,000
Fuel Total	10,500	17,026	14,400	14,400
Materials and Supplies				
54099 PARTS AND MATERIALS	450,000	385,000	442,000	447,500
54118 OFFICE SUPPLIES	6,200	11,200	6,000	6,000
Materials and Supplies Total	456,200	396,200	448,000	453,500
Other				
51141 PROFESSIONAL DEVELOPMENT	33,000	17,000	36,000	36,000
59003 ADVERTISING	1,500	3,058	2,000	2,000
59048 LUNCHEONS	650	250	650	650
59059 MEMBERSHIP	3,550	2,750	1,150	1,150
59241 SPECIAL PROGRAMS	5,000	2,000	5,000	5,000
Other Total	43,700	25,058	44,800	44,800
Salaries and Wages				
51083 REGULAR SALARIES	1,336,365	1,122,677	1,368,545	1,398,636
51084 OVERTIME SALARIES	40,000	72,000	40,000	40,000
51090 SHIFT DIFFERENTIAL	9,800	9,800	10,000	10,000
Salaries and Wages Total	1,386,165	1,204,477	1,418,545	1,448,636
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	9,000	9,000	8,200	8,374
59248 DISPOSAL SITE CHARGE	2,100	5,000	5,200	5,200

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
59993 EQUIPMENT CAPITAL CONTRIBUTION	6,419	9,875	11,630	11,630
59997 TRANSFER FR RESERVES	0	0	(87,500)	0
Transfers to/from Internal Accounts Total	17,519	23,875	(62,470)	25,204
Utilities				
53025 HEAT	180,500	174,852	210,000	210,000
53046 POWER	395,000	289,507	326,700	326,700
53130 TELEPHONE	4,415	2,145	3,225	3,225
53295 RADIO COSTS	118	343	350	350
Utilities Total	580,033	466,847	540,275	540,275
Total Expenditures	4,077,629	3,522,589	4,687,852	5,485,961
Net Total	(4,077,629)	(3,522,589)	(4,687,852)	(5,485,961)
Percentage Change			14.97%	

Costing Center Budget Summary

Costing Center: PURIFICATION & TREATMENT

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Chemicals				
54108 SULPHATE OF ALUMINA	360,000	340,000	376,000	384,000
54109 CHLORINE	10,000	56,296	0	0
54110 SODA ASH	540,000	340,000	753,000	768,000
54111 LIME	840,000	740,000	976,000	996,000
54112 ACTIVE CARBON	120,000	112,197	100,000	105,000
54114 FLUORIDATION	26,500	34,780	50,000	55,000
54115 POLYMERS-ANIONIC	98,000	138,000	140,000	140,000
54116 POTASSIUM PERMANGANATE	26,500	8,288	15,000	15,000
54117 FERRIC SULPHATE	5,000	0	0	0
54123 SODIUM HYPOCHLORITE	171,000	80,000	271,000	285,000
54200 CHEMICAL INVENTORY CARRYOVER	0	0	(150,000)	(150,000)
54653 CARBON DIOXIDE	215,000	218,000	225,000	245,000
Chemicals Total	2,412,000	2,067,561	2,756,000	2,843,000
Contract Services				
52049 LABORATORY TESTING	62,000	62,000	67,000	68,000
52113 LABORATORY SUPPLIES	17,000	17,000	18,000	18,000
Contract Services Total	79,000	79,000	85,000	86,000
Total Expenditures	2,491,000	2,146,561	2,841,000	2,929,000
Net Total	(2,491,000)	(2,146,561)	(2,841,000)	(2,929,000)
Percentage Change			14.05%	

Costing Center Budget Summary

Costing Center: BOOSTER STATIONS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	30,950	35,950	37,850	33,482
52019 CONSULTING FEES	0	0	25,000	0
52028 GENERAL INSURANCE	13,957	13,957	14,365	14,653
52081 EXTERNAL EQUIPMENT RENTAL	2,000	0	1,000	1,000
Contract Services Total	46,907	49,907	78,215	49,135
Fuel				
54129 DIESEL (OPERATING)	2,200	2,200	2,200	2,200
Fuel Total	2,200	2,200	2,200	2,200
Materials and Supplies				
54099 PARTS AND MATERIALS	28,000	74,000	28,000	28,000
Materials and Supplies Total	28,000	74,000	28,000	28,000
Utilities				
53046 POWER	112,000	118,034	121,800	121,800
53130 TELEPHONE	1,800	1,440	1,440	1,440
Utilities Total	113,800	119,474	123,240	123,240
Total Expenditures	190,907	245,581	231,655	202,575
Net Total	(190,907)	(245,581)	(231,655)	(202,575)
Percentage Change			21.34%	

WASTEWATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Wastewater Treatment section is responsible for the operation of the Water Reclamation Facility, Municipal Pre-Treatment Facility, 7 Lift Stations, and Lagoons. The costs associated with operating and maintaining these facilities resides in 4 primary costing centers.

The vast majority of the operating budget at the Water Reclamation Facility is for chemicals, utilities and periodic Biosolids treatment, which are directly impacted by the quality of wastewater received from the large industrial users.

Portions of the cost center's expenses are recovered from Maple Leaf and Pfizer revenues as dictated by the Cost Sharing Agreements entered into during the last facility upgrades (2007-2014). Maple Leaf and Pfizer are charged based on flows & loads, as per the rates in the annual Fee Schedule By-Law.

Objectives

The objectives of the Wastewater Treatment budget include:

- Meeting the requirements of the Operating Licenses issued by the Province
- Exploiting operational efficiencies
- Maintaining aging infrastructure

WASTEWATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
0850 - MUNICIPAL PRE-TREATMENT PLANT	(1,893,028)	(1,813,396)	(1,927,421)
0855 - SEWAGE LAGOON OPERATIONS	(704,620)	(664,875)	(677,273)
0856 - LIFT STATIONS	(163,710)	(172,787)	(158,196)
2466 - WATER RECLAMATION FACILITY	(3,323,105)	(2,883,422)	(2,964,388)
TOTAL	(6,084,463)	(5,534,481)	(5,727,279)

Budget Analysis

In 2023, it is expected that the City will receive increased recoveries from a cost-sharing partner returning to pre-pandemic levels.

Wastewater costs are expected to increase in 2023. Chemicals have significantly increased, the average chemical tender prices increased by 24%. Wastewater processes consume high power and natural gas with variable aeration and heating requirements. The cost of utility supplies and equipment has been trending upwards and is expected to continue in 2023.

The sewage lagoon biosolids program occurs annually, whereas the water reclamation facility biosolids program out of the anaerobic basin occurs approximately every two years and is scheduled for 2023.

As the facility and equipment ages, more substantial maintenance projects will have negative impacts on the expense side of the operation.

2023 operating projects and purchases include:

- Forklift purchase, approved by Council in 2022 to be delivered in 2023
- Flowmeters
- Supernatant pumps and related equipment
- Liftstation air conditioning upgrades

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
User Fees and Sales of Goods				
47309 SEPTIC DISPOSAL FEES	145,000	145,000	145,000	145,000
User Fees and Sales of Goods Total	145,000	145,000	145,000	145,000
Total Revenues	145,000	145,000	145,000	145,000
Expenditures				
Contract Services				
52015 CONTRACTS	94,000	98,000	79,000	79,550
52019 CONSULTING FEES	5,000	0	5,000	5,000
52028 GENERAL INSURANCE	20,511	20,511	21,110	21,532
52029 LIABILITY INSURANCE	17,687	17,687	16,902	17,240
52032 VEHICLE INSURANCE	240	186	186	186
52049 LABORATORY TESTING	18,000	25,000	25,000	27,000
52081 EXTERNAL EQUIPMENT RENTAL	24,000	22,000	24,000	24,000
52113 LABORATORY SUPPLIES	4,500	4,500	5,000	5,000
Contract Services Total	183,938	187,884	176,198	179,509
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	945,274	945,274	982,938	612,777
57439 DEBENTURE INTEREST	265,194	265,194	227,902	183,423
Debenture Debt Servicing Costs Total	1,210,468	1,210,468	1,210,840	796,200
Equipment Purchases				
59036 SAFETY EQUIPMENT	5,000	8,000	5,000	5,000
Equipment Purchases Total	5,000	8,000	5,000	5,000
Fuel				
54128 GASOLINE (OPERATING)	1,000	1,800	1,800	1,800
Fuel Total	1,000	1,800	1,800	1,800
Materials and Supplies				
54099 PARTS AND MATERIALS	135,000	159,000	135,000	135,000
54118 OFFICE SUPPLIES	1,200	1,400	1,400	1,400
Materials and Supplies Total	136,200	160,400	136,400	136,400
Other				
59050 MAINTENANCE OF GROUNDS	6,000	2,800	6,000	6,000
59059 MEMBERSHIP	1,130	880	1,130	1,050
Other Total	7,130	3,680	7,130	7,050
Salaries and Wages				
51231 INTERNAL SALARIES	2,200	2,200	2,200	2,200
Salaries and Wages Total	2,200	2,200	2,200	2,200
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	137	0	0
59248 DISPOSAL SITE CHARGE	15,000	15,000	16,000	16,000
Transfers to/from Internal Accounts Total	15,000	15,137	16,000	16,000
Utilities				
53025 HEAT	80,000	101,272	107,500	107,500
53046 POWER	200,000	205,624	218,000	218,000
53130 TELEPHONE	2,460	2,460	2,460	2,460

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
53150 WATER	115,000	173,496	154,500	154,500
Utilities Total	397,460	482,852	482,460	482,460
Total Expenditures	1,958,396	2,072,421	2,038,028	1,626,619
Net Total	(1,813,396)	(1,927,421)	(1,893,028)	(1,481,619)
Percentage Change			4.39%	

Costing Center Budget Summary

Costing Center: SEWAGE LAGOON OPERATIONS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	621,000	647,000	646,000	646,000
Contract Services Total	621,000	647,000	646,000	646,000
Materials and Supplies				
54099 PARTS AND MATERIALS	35,000	27,500	53,000	15,000
Materials and Supplies Total	35,000	27,500	53,000	15,000
Other				
59128 PROPERTY TAXES	25	13	20	20
Other Total	25	13	20	20
Utilities				
53046 POWER	8,500	2,760	5,600	5,600
53130 TELEPHONE	350	0	0	0
Utilities Total	8,850	2,760	5,600	5,600
Total Expenditures	664,875	677,273	704,620	666,620
Net Total	(664,875)	(677,273)	(704,620)	(666,620)
Percentage Change			5.98%	

Costing Center Budget Summary

Costing Center: LIFT STATIONS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	32,070	23,070	31,000	31,685
52028 GENERAL INSURANCE	6,517	6,517	9,710	9,904
52081 EXTERNAL EQUIPMENT RENTAL	500	4,745	1,000	1,000
Contract Services Total	39,087	34,332	41,710	42,589
Materials and Supplies				
54099 PARTS AND MATERIALS	45,000	45,000	45,000	45,500
Materials and Supplies Total	45,000	45,000	45,000	45,500
Utilities				
53046 POWER	72,000	76,697	74,000	84,000
53130 TELEPHONE	3,700	0	0	0
53150 WATER	13,000	2,167	3,000	3,000
Utilities Total	88,700	78,864	77,000	87,000
Total Expenditures	172,787	158,196	163,710	175,089
Net Total	(172,787)	(158,196)	(163,710)	(175,089)
Percentage Change			(5.25%)	

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
User Fees and Sales of Goods				
47303 MAPLE LEAF	1,850,000	2,200,000	2,250,000	2,300,000
47304 PFIZER	100,000	30,000	30,000	30,000
User Fees and Sales of Goods Total	1,950,000	2,230,000	2,280,000	2,330,000
Total Revenues	1,950,000	2,230,000	2,280,000	2,330,000
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,877	1,836	1,877	1,877
51123 PROTECTIVE CLOTHING	2,000	1,000	2,000	2,000
Benefits Total	3,877	2,836	3,877	3,877
Chemicals				
54110 SODA ASH	40,000	0	40,000	40,000
54119 COAGULANT	900,000	900,000	910,000	910,000
54121 NITROGEN	10,500	12,500	12,000	13,000
54122 CITRIC ACID	12,000	16,698	20,000	22,000
54123 SODIUM HYPOCHLORITE	10,000	7,000	11,000	12,000
54463 METHANOL	670,000	1,075,000	1,095,000	1,116,900
Chemicals Total	1,642,500	2,011,198	2,088,000	2,113,900
Contract Services				
52015 CONTRACTS	227,700	197,700	307,700	204,300
52019 CONSULTING FEES	10,000	4,000	10,000	10,000
52028 GENERAL INSURANCE	27,633	27,633	28,440	29,009
52032 VEHICLE INSURANCE	511	154	154	154
52049 LABORATORY TESTING	260,000	300,000	300,000	300,000
52081 EXTERNAL EQUIPMENT RENTAL	10,000	8,644	2,000	2,000
52113 LABORATORY SUPPLIES	90,000	74,000	90,000	90,000
Contract Services Total	625,844	612,131	738,294	635,463
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	64,000	25,000
59036 SAFETY EQUIPMENT	7,000	7,000	7,000	7,000
Equipment Purchases Total	7,000	7,000	71,000	32,000
Fuel				
54103 GASOLINE (VEHICLE)	10,000	14,000	14,000	14,000
54104 DIESEL (VEHICLE)	2,000	1,800	1,800	1,800
54129 DIESEL (OPERATING)	4,800	7,291	6,400	6,400
Fuel Total	16,800	23,091	22,200	22,200
Materials and Supplies				
54099 PARTS AND MATERIALS	388,000	388,000	418,000	423,000
54118 OFFICE SUPPLIES	9,000	9,000	9,200	9,200
54323 INSURANCE DEDUCTIBLE	0	500	0	0
Materials and Supplies Total	397,000	397,500	427,200	432,200
Other				
51141 PROFESSIONAL DEVELOPMENT	32,200	15,200	34,500	34,500
59003 ADVERTISING	200	143	200	200

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
59050 MAINTENANCE OF GROUNDS	9,500	10,702	9,800	9,800
Other Total	41,900	26,045	44,500	44,500
Salaries and Wages				
51083 REGULAR SALARIES	1,406,466	1,401,627	1,454,914	1,454,914
51084 OVERTIME SALARIES	30,000	23,000	30,000	30,000
51090 SHIFT DIFFERENTIAL	5,200	5,200	5,200	5,200
Salaries and Wages Total	1,441,666	1,429,827	1,490,114	1,490,114
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	19,250	19,250	16,400	16,748
59993 EQUIPMENT CAPITAL CONTRIBUTION	7,734	11,899	16,120	16,120
Transfers to/from Internal Accounts Total	26,984	31,149	32,520	32,868
Utilities				
53025 HEAT	8,000	13,750	16,000	16,000
53046 POWER	580,000	608,240	625,900	625,900
53130 TELEPHONE	3,850	2,450	3,500	3,500
53150 WATER	38,000	29,170	40,000	40,000
Utilities Total	629,850	653,610	685,400	685,400
Total Expenditures	4,833,422	5,194,388	5,603,105	5,492,522
Net Total	(2,883,422)	(2,964,388)	(3,323,105)	(3,162,522)
Percentage Change			15.25%	

UTILITY MAINTENANCE

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Utility Maintenance section is responsible for the maintenance of all water and wastewater treatment facilities, including: Water Treatment Facility, 5 Booster Stations, 9th Street Reservoir, Groundwater Wells, Water Reclamation Facility, Municipal Pre-Treatment Facility, 7 Lift Stations, and Lagoon infrastructure.

The costs associated with maintaining these facilities primarily resides in the facility costing centers. Staff and resource requirements for Utility Maintenance reside in a single costing center, split evenly between water/wastewater.

Objectives

The objectives of the Utility Maintenance budget include:

- Meeting the needs of Operations and their equipment to stay compliant with Operating Licences
- Maintaining aging infrastructure in advance of future Capital upgrades
- Training new staff members due to multiple retirements
- Prioritizing items that must be coordinated with the Upgrade projects (WTP & Lift Station)

UTILITY MAINTENANCE

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
0816 - MAINTENANCE OPERATIONS	(1,226,624)	(1,162,778)	(997,793)
TOTAL	(1,226,624)	(1,162,778)	(997,793)

Budget Analysis

The new maintenance shop will be completed in 2023 and there are funds allocated for furnishings and supplies. As well there are some maintenance equipment purchases planned such as welder, radial arm drill press, and electrical demand logging equipment.

Costing Center Budget Summary

Costing Center: MAINTENANCE OPERATIONS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,197	1,158	1,180	1,180
51123 PROTECTIVE CLOTHING	2,700	2,200	2,700	2,700
Benefits Total	3,897	3,358	3,880	3,880
Contract Services				
52015 CONTRACTS	0	0	1,800	1,800
52028 GENERAL INSURANCE	178	178	176	180
Contract Services Total	178	178	1,976	1,980
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	700	32,000	0
59036 SAFETY EQUIPMENT	3,000	5,000	3,100	3,100
Equipment Purchases Total	3,000	5,700	35,100	3,100
Fuel				
54103 GASOLINE (VEHICLE)	8,000	10,096	10,100	10,100
54104 DIESEL (VEHICLE)	4,100	7,000	6,000	6,000
54125 DIESEL EXHAUST FLUID	100	100	100	100
Fuel Total	12,200	17,196	16,200	16,200
Materials and Supplies				
54099 PARTS AND MATERIALS	30,000	25,050	0	0
54118 OFFICE SUPPLIES	0	0	15,800	3,800
54323 INSURANCE DEDUCTIBLE	0	750	0	0
Materials and Supplies Total	30,000	25,800	15,800	3,800
Other				
51141 PROFESSIONAL DEVELOPMENT	21,000	9,000	17,000	17,000
59059 MEMBERSHIP	315	55	55	375
Other Total	21,315	9,055	17,055	17,375
Salaries and Wages				
51083 REGULAR SALARIES	1,039,731	873,808	1,067,804	1,103,172
Salaries and Wages Total	1,039,731	873,808	1,067,804	1,103,172
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	28,000	28,000	30,500	31,203
59993 EQUIPMENT CAPITAL CONTRIBUTION	19,947	30,688	34,419	34,419
Transfers to/from Internal Accounts Total	47,947	58,688	64,919	65,622
Utilities				
53130 TELEPHONE	4,510	4,010	3,890	4,090
Utilities Total	4,510	4,010	3,890	4,090
Total Expenditures	1,162,778	997,793	1,226,624	1,219,220
Net Total	(1,162,778)	(997,793)	(1,226,624)	(1,219,220)
Percentage Change			5.49%	

UTILITY ADMINISTRATION ENGINEERING

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Utility component of Development Services is accounted for separate from the General Revenue costs. Services provided, primarily through the Engineering Department, include Asset Management, Development Review and Infrastructure Planning, and Design & Construction. Additional services include Utility management and regulatory support, as well as admin services. The Utility component of these work functions reside in a single costing center.

Objectives

The objectives of the Utility Administration Engineering budget include:

- Continuing with asset management programs related to Utility infrastructure
- Capitalizing on completed linear infrastructure models and supporting calibration efforts
- Training new staff members as they come on board
- Providing tools and equipment as required to improve Utility support services

UTILITY ADMINISTRATION ENGINEERING

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
0817 - UTILITY ADMIN ENGINEERING	(5,221,459)	(3,450,823)	(3,221,398)
TOTAL	(5,221,459)	(3,450,823)	(3,221,398)

Budget Analysis

Investment in software and equipment used in modeling, inspections and asset management continue to be prominent tools in quality control and quality assurance of linear infrastructure.

There have been two new permanent positions approved which are shared and partially costed to the Engineering department in the General fund.

Development cost charge modeling indicates a significant reduction in revenues which flows through to fund reserves.

2023 operating projects include:

- The Sewer Back-up Subsidy Program will continue in 2023, through the transfer of funding from the Mitigation and Preparedness Reserve
- Finalizing the Municipal Servicing Standards in 2023 will provide consistency in development approvals

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
Income from Enterprises				
47395 WASTEWATER RES CONTRIBUTIONS	0	21,600	0	0
47396 DC WWT RES CONTRIBUTION	128,568	81,119	125,217	128,709
47397 DC WATER TREATMENT RES CONTRIBUTI	101,017	62,964	98,036	100,770
47398 DC WASTEWTR NETWORK RES CONTRIB	1,554,958	254,342	569,806	585,700
47399 DC WATER NETWRK RES CONTRIBUTION	292,506	80,093	179,507	184,515
Income from Enterprises Total	2,077,050	500,119	972,566	999,694
Permits, Licenses and Fines				
47003 EXCAVATION PERMITS	23,368	20,368	22,400	21,900
Permits, Licenses and Fines Total	23,368	20,368	22,400	21,900
User Fees and Sales of Goods				
47506 SCRAP METAL SALES	0	2,598	0	0
User Fees and Sales of Goods Total	0	2,598	0	0
Total Revenues	2,100,418	523,085	994,966	1,021,594
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,089	1,089	1,055	1,055
51710 RETIREMENT BENEFITS	36,000	36,000	36,000	36,000
Benefits Total	37,089	37,089	37,055	37,055
Contract Services				
52015 CONTRACTS	3,360	2,278	360	360
52019 CONSULTING FEES	185,000	104,710	99,000	70,000
52069 PRINTING COSTS	5,000	3,000	5,000	5,000
52162 MUNICIPAL BOARD FEES	1,200	1,150	1,200	1,200
52292 SOFTWARE LICENSES & MTNCE	111,908	60,902	68,040	68,040
Contract Services Total	306,468	172,040	173,600	144,600
Equipment Purchases				
54410 EQUIPMENT PURCHASES	10,500	10,500	24,500	0
59036 SAFETY EQUIPMENT	1,500	750	750	750
Equipment Purchases Total	12,000	11,250	25,250	750
Fuel				
54103 GASOLINE (VEHICLE)	3,000	5,000	8,000	8,000
Fuel Total	3,000	5,000	8,000	8,000
Materials and Supplies				
54099 PARTS AND MATERIALS	10,000	5,455	10,000	10,000
54118 OFFICE SUPPLIES	1,500	1,000	1,500	1,500
Materials and Supplies Total	11,500	6,455	11,500	11,500
Other				
51141 PROFESSIONAL DEVELOPMENT	38,000	20,000	35,000	35,000
59003 ADVERTISING	11,000	11,000	1,000	1,000
59048 LUNCHEONS	800	353	800	800
59059 MEMBERSHIP	78,319	78,319	79,772	79,772
59241 SPECIAL PROGRAMS	105,000	168,009	205,000	55,768
Other Total	233,119	277,681	321,572	172,340

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Reserve Appropriation				
58541 WATER DISTRIBUTION B/L 6382	678,978	678,978	2,000,000	4,269,626
58557 WASTEWATER DISTRIB B/L 6732	946,967	968,567	1,367,593	4,269,626
58560 DC WWT B/L 7180	128,568	81,119	125,217	128,709
58561 DC WATER TREAT B/L 7181	101,017	62,964	98,036	100,770
58563 DC WW NETWORK B/L 7183	1,554,958	254,342	569,806	585,700
58564 DC WATER NETWORK B/L 7184	292,506	80,093	179,507	184,515
Reserve Appropriation Total	3,702,995	2,126,064	4,340,159	9,538,946
Salaries and Wages				
51083 REGULAR SALARIES	1,414,989	1,297,719	1,486,415	1,522,133
51084 OVERTIME SALARIES	1,000	3,700	2,000	2,000
Salaries and Wages Total	1,415,989	1,301,419	1,488,415	1,524,133
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	13,500	13,500	12,300	12,561
59993 EQUIPMENT CAPITAL CONTRIBUTION	10,701	16,464	17,820	17,820
59997 TRANSFER FR RESERVES	(200,000)	(225,959)	(224,000)	(50,768)
Transfers to/from Internal Accounts Total	(175,799)	(195,995)	(193,880)	(20,387)
Utilities				
53130 TELEPHONE	4,880	3,480	4,755	4,755
Utilities Total	4,880	3,480	4,755	4,755
Total Expenditures	5,551,241	3,744,483	6,216,425	11,421,691
Net Total	(3,450,823)	(3,221,398)	(5,221,459)	(10,400,098)
Percentage Change			51.31%	

OPERATIONS UTILITIES

Budget Manager: Pam Richardson, Director of Public Works

Overview

There are two Public Works costing centers which are allocated to the the Utility.

The utility storage garage building is used to house equipment for the Underground Utilities section. The Building is located in the compound at 900 Richmond Ave East.

Operations By-Law contains costs related to the Public Works Educator position. The role of the Public Works Educator is to assist the Public Works departments with public education and compliance of the By-laws relating to the various operations. This employee will focus on all areas of Sanitation in an effort to reduce contamination and bin placement. Grease inspections within commercial establishments will also occur later during the year, with the hopes to educate and bring awareness to the desire to reduce the number of backups that occur within the sewer system each year.

Objectives

Our objective is to maintain the safe operation of the building and to provide a safe working environment for the staff.

The main objective of the Educator position is to educate and make residents aware of bylaw related matters in regards to Public Works.

OPERATIONS UTILITIES

Budget Manager: Pam Richardson, Director of Public Works

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
1786 - UTILITY STORAGE GARAGE	(16,193)	(12,647)	(16,229)
1798 - OPERATIONS BY-LAW UT	(38,603)	(34,482)	(31,706)
TOTAL	(54,796)	(47,129)	(47,935)

Budget Analysis

The costs of operations by-law are shared on a 50/50 basis between General Fund and Utility Fund.

Costing Center Budget Summary

Costing Center: UTILITY STORAGE GARAGE

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	2,470	2,505	2,593	2,724
52016 SERVICE CALLS	0	212	0	0
Contract Services Total	2,470	2,717	2,593	2,724
Materials and Supplies				
54099 PARTS AND MATERIALS	250	250	100	105
Materials and Supplies Total	250	250	100	105
Utilities				
53025 HEAT	7,906	9,691	10,700	11,770
53150 WATER	2,021	3,571	2,800	3,000
Utilities Total	9,927	13,262	13,500	14,770
Total Expenditures	12,647	16,229	16,193	17,599
Net Total	(12,647)	(16,229)	(16,193)	(17,599)
Percentage Change			28.04%	

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW UT

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Benefits				
51100 UNIFORMS	0	200	150	150
51122 BOOT ALLOWANCE	61	61	61	61
Benefits Total	61	261	211	211
Fuel				
54103 GASOLINE (VEHICLE)	2,500	2,600	2,500	2,500
Fuel Total	2,500	2,600	2,500	2,500
Materials and Supplies				
54099 PARTS AND MATERIALS	100	176	200	200
Materials and Supplies Total	100	176	200	200
Salaries and Wages				
51083 REGULAR SALARIES	27,806	23,839	29,803	29,803
Salaries and Wages Total	27,806	23,839	29,803	29,803
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	2,250	2,250	2,600	2,657
59993 EQUIPMENT CAPITAL CONTRIBUTION	1,544	2,375	2,725	2,725
Transfers to/from Internal Accounts Total	3,794	4,625	5,325	5,382
Utilities				
53130 TELEPHONE	192	176	532	182
53295 RADIO COSTS	29	29	32	32
Utilities Total	221	205	564	214
Total Expenditures	34,482	31,706	38,603	38,310
Net Total	(34,482)	(31,706)	(38,603)	(38,310)
Percentage Change			11.95%	

FLEET SERVICES UTILITIES

Budget Manager: Carla Richardson, Director of Transportation

Overview

This costing center recognizes and allocates the Utility's share of the fleet capital discount.

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
0701 - UTILITY FLEET EQUIPMENT	261,245	-	202,810
TOTAL	261,245	-	202,810

Budget Analysis

User department contributions are calculated at full cost of replacing an asset and is set using assumptions for useful life, replacement cost, resale value, and inflation. Calculated Capital Contributions are discounted and a reduced amount appropriated to reserves to save for replacement based on the desired reserve funding level. In 2023, and comparable to 2022 revised budget, there was a change to separate the discount from individual asset budgets to an account within fleet. There was no net financial impact to this change, administrative efficiencies have been gained and departments have better visibility to the costs and changes in their fleet.

Costing Center Budget Summary

Costing Center: UTILITY FLEET EQUIPMENT

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Transfers to/from Internal Accounts				
59994 EQUIPMENT CAPITAL DISCOUNT	0	(202,810)	(261,245)	(277,727)
Transfers to/from Internal Accounts Total	0	(202,810)	(261,245)	(277,727)
Total Expenditures	0	(202,810)	(261,245)	(277,727)
Net Total	0	202,810	261,245	277,727
Percentage Change			100.00%	

UNDERGROUND UTILITIES

Budget Manager: Patrick Pulak, General Manager of Operations

Overview

The Underground Utilities department is responsible for the maintenance and up keep of City water distribution, wastewater collection and storm water drainage concerns, as well as storm and flooding responses.

Objectives

The department is a maintenance department that strives to complete repairs to critical utility infrastructure in a timely, and safe manner thus extending the life cycle of city water, wastewater, and drainage infrastructure.

Operating Costing Center Totals

Costing Center & Description	2023 Approved	2022 Approved	2022 Revised
1777 - WATER MAINS	(587,450)	(382,858)	(679,165)
1779 - WATER METERS	(169,729)	(170,075)	(178,975)
1782 - HYDRANTS	211,512	206,678	234,704
1785 - UTILITY SUPERVISION	(2,191,241)	(2,173,672)	(1,954,227)
1787 - WATER SERVICES	(382,570)	(425,473)	(256,067)
1788 - DOMESTIC SEWER MAINS	(183,389)	(123,028)	(186,816)
1781 - WATER VALVES	(92,880)	(72,181)	(109,199)
1783 - DOMESTIC SEWER SERVICES	(262,078)	(222,015)	(268,567)
	-	-	-
TOTAL	(3,657,825)	(3,362,623)	(3,398,312)

UNDERGROUND UTILITIES

Budget Manager: Patrick Pulak, General Manager of Operations

Budget Analysis

Due to the City's population increase in the 2022 census, equipment operators will be required to be certified level 3 operators as per Manitoba Sustainable Development and will work towards continued education and training to achieve as per the Provincial regulations. Utility employees are required to obtain mandatory Provincial Certification in Water Distribution and Wastewater Collection. Staff are required to obtain Continuing Education Units through training courses and conferences to maintain their certification. Additional overtime funds have been included for increased weekend and evening work.

Additional contracted water main repairs have been budgeted to address aging infrastructure. As well, to address breaks, the department has retained an older excavator that was replaced adding an additional unit to the fleet. Having a second excavator, which will also be used for drainage work, allows the department to address multiple utility repairs simultaneously and allows for a more timely repairs improving service delivery. Funds have been included for annual maintenance costs, as well as capital contributions for the future replacement of this equipment.

Within water services, there are funds included for the replacement and insulating of water services to prevent freezing, which will eliminate the need for homeowners to keep a tap running during winter months. There are currently over 150 locations identified that require this service to be completed. Locations have been categorized and will be completed by internal staff and external contractors over the next 4 years. It is estimated that internal staff will be repairing two-thirds of the locations, leaving the remaining one-third to be contracted out. As well, there is funding included for a lead pipe program.

On average, 10 valves are scheduled to be replaced each year plus general maintenance. These valves are used to isolate sections of water main in maintenance and emergency situations. Continued maintenance and/or replacement of water valves will result in fewer residences and businesses being inconvenienced during unexpected water main shut offs.

Contracted rehabilitation of sewer manholes that have deteriorated is budgeted every year. In 2023 seven manhole locations are planned to be restored.

There are funds included in domestic sewer services for homeowner's sewer line maintenance program due to tree roots. Currently the City allows two roto rooting claims per calendar year. A new internal process was implemented in 2020 which provides accurate historical data as the City continues to grow.

Costing Center Budget Summary

Costing Center: WATER MAINS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
Other Income				
47999 REVENUE	0	1,801	0	0
Other Income Total	0	1,801	0	0
Total Revenues	0	1,801	0	0
Expenditures				
Contract Services				
52015 CONTRACTS	50,000	210,000	90,000	100,000
52049 LABORATORY TESTING	2,600	12,600	15,000	15,000
52081 EXTERNAL EQUIPMENT RENTAL	0	813	9,000	9,000
Contract Services Total	52,600	223,413	114,000	124,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	16,000	16,000	16,000	10,000
Equipment Purchases Total	16,000	16,000	16,000	10,000
Fuel				
54103 GASOLINE (VEHICLE)	8,000	12,782	13,500	14,000
54104 DIESEL (VEHICLE)	26,000	37,992	32,000	33,000
54125 DIESEL EXHAUST FLUID	150	150	150	170
Fuel Total	34,150	50,924	45,650	47,170
Materials and Supplies				
54062 LIABILITY CLAIMS	0	11,000	0	0
54099 PARTS AND MATERIALS	50,000	70,000	55,000	55,000
54880 GRAVEL	23,200	23,200	23,200	23,200
Materials and Supplies Total	73,200	104,200	78,200	78,200
Other				
59967 RESTORATION	30,000	59,212	45,000	45,000
Other Total	30,000	59,212	45,000	45,000
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	1,000	1,553	1,000	2,000
59080 FLEET EQUIP MAINTENANCE	83,500	83,500	110,200	112,961
59993 EQUIPMENT CAPITAL CONTRIBUTION	92,408	142,164	177,400	186,607
Transfers to/from Internal Accounts Total	176,908	227,217	288,600	301,568
Total Expenditures	382,858	680,966	587,450	605,938
Net Total	(382,858)	(679,165)	(587,450)	(605,938)
Percentage Change			53.44%	

Costing Center Budget Summary

Costing Center: WATER METERS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	0	0	932	951
Contract Services Total	0	0	932	951
Equipment Purchases				
54410 EQUIPMENT PURCHASES	15,000	14,980	0	0
Equipment Purchases Total	15,000	14,980	0	0
Fuel				
54103 GASOLINE (VEHICLE)	9,000	17,132	17,200	18,500
54104 DIESEL (VEHICLE)	100	516	300	400
Fuel Total	9,100	17,648	17,500	18,900
Materials and Supplies				
54099 PARTS AND MATERIALS	120,000	115,000	123,000	133,000
Materials and Supplies Total	120,000	115,000	123,000	133,000
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	16,000	16,000	12,100	12,361
59993 EQUIPMENT CAPITAL CONTRIBUTION	9,975	15,347	16,197	16,197
Transfers to/from Internal Accounts Total	25,975	31,347	28,297	28,558
Total Expenditures	170,075	178,975	169,729	181,409
Net Total	(170,075)	(178,975)	(169,729)	(181,409)
Percentage Change			(0.20%)	

Costing Center Budget Summary

Costing Center: HYDRANTS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
Other Income				
47990 RECEIPTS - UTILITY	305,800	305,800	305,800	305,800
Other Income Total	305,800	305,800	305,800	305,800
Total Revenues	305,800	305,800	305,800	305,800
Expenditures				
Contract Services				
52015 CONTRACTS	10,000	0	7,000	8,000
Contract Services Total	10,000	0	7,000	8,000
Fuel				
54104 DIESEL (VEHICLE)	2,500	3,334	3,100	3,200
Fuel Total	2,500	3,334	3,100	3,200
Materials and Supplies				
54099 PARTS AND MATERIALS	70,000	50,000	60,000	65,000
Materials and Supplies Total	70,000	50,000	60,000	65,000
Other				
59967 RESTORATION	3,000	574	4,000	4,000
Other Total	3,000	574	4,000	4,000
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	7,000	7,000	10,000	10,247
59993 EQUIPMENT CAPITAL CONTRIBUTION	6,622	10,188	10,188	10,188
Transfers to/from Internal Accounts Total	13,622	17,188	20,188	20,435
Total Expenditures	99,122	71,096	94,288	100,635
Net Total	206,678	234,704	211,512	205,165
Percentage Change			2.34%	

Costing Center Budget Summary

Costing Center: UTILITY SUPERVISION

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Benefits				
51100 UNIFORMS	4,000	4,000	4,000	4,000
51122 BOOT ALLOWANCE	2,778	2,778	2,778	2,778
51123 PROTECTIVE CLOTHING	7,000	9,200	8,200	8,200
51285 MEDICALS	1,500	1,100	1,500	1,500
Benefits Total	15,278	17,078	16,478	16,478
Contract Services				
52015 CONTRACTS	5,765	3,396	5,765	3,265
52028 GENERAL INSURANCE	2,147	2,147	1,296	1,322
52032 VEHICLE INSURANCE	620	497	620	620
Contract Services Total	8,532	6,040	7,681	5,207
Equipment Purchases				
54410 EQUIPMENT PURCHASES	11,500	11,500	1,200	0
Equipment Purchases Total	11,500	11,500	1,200	0
Fuel				
54103 GASOLINE (VEHICLE)	3,700	6,760	6,000	6,000
54125 DIESEL EXHAUST FLUID	0	2,758	0	0
Fuel Total	3,700	9,518	6,000	6,000
Materials and Supplies				
54099 PARTS AND MATERIALS	3,500	3,500	4,000	4,200
54323 INSURANCE DEDUCTIBLE	0	1,000	0	0
Materials and Supplies Total	3,500	4,500	4,000	4,200
Other				
51141 PROFESSIONAL DEVELOPMENT	67,226	67,226	60,026	51,126
59059 MEMBERSHIP	3,129	1,910	3,129	3,129
Other Total	70,355	69,136	63,155	54,255
Salaries and Wages				
51083 REGULAR SALARIES	1,941,454	1,653,051	1,931,749	1,932,535
51084 OVERTIME SALARIES	100,000	160,000	140,000	140,000
51090 SHIFT DIFFERENTIAL	125	125	125	125
Salaries and Wages Total	2,041,579	1,813,176	2,071,874	2,072,660
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	5,250	5,250	5,100	5,211
59248 DISPOSAL SITE CHARGE	2,500	3,100	2,500	2,750
59334 INTERNAL CHARGES	3,759	3,759	3,264	3,410
59993 EQUIPMENT CAPITAL CONTRIBUTION	2,730	4,200	5,000	7,526
Transfers to/from Internal Accounts Total	14,239	16,309	15,864	18,897
Utilities				
53130 TELEPHONE	3,637	5,548	3,637	3,637
53295 RADIO COSTS	1,351	1,422	1,351	1,450
Utilities Total	4,988	6,970	4,988	5,087
Total Expenditures	2,173,672	1,954,227	2,191,241	2,182,784
Net Total	(2,173,672)	(1,954,227)	(2,191,241)	(2,182,784)
Percentage Change			0.81%	

Costing Center Budget Summary

Costing Center: WATER SERVICES

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Revenues				
Other Income				
47999 REVENUE	50,000	50,000	50,000	50,000
Other Income Total	50,000	50,000	50,000	50,000
Total Revenues	50,000	50,000	50,000	50,000
Expenditures				
Contract Services				
52015 CONTRACTS	350,000	50,000	200,000	200,000
52032 VEHICLE INSURANCE	176	176	0	0
52050 LEAD TESTING	1,000	1,718	2,100	2,100
52081 EXTERNAL EQUIPMENT RENTAL	0	7,594	0	0
Contract Services Total	351,176	59,488	202,100	202,100
Fuel				
54103 GASOLINE (VEHICLE)	2,500	3,208	3,350	3,500
54104 DIESEL (VEHICLE)	11,000	16,072	15,375	15,500
54125 DIESEL EXHAUST FLUID	80	80	80	100
Fuel Total	13,580	19,360	18,805	19,100
Materials and Supplies				
54099 PARTS AND MATERIALS	40,000	40,000	40,000	45,000
54323 INSURANCE DEDUCTIBLE	0	10,000	0	0
Materials and Supplies Total	40,000	50,000	40,000	45,000
Other				
59855 FROZEN WATER SERVICES	50,000	30,000	35,000	60,000
59967 RESTORATION	45,000	45,000	45,000	50,000
Other Total	95,000	75,000	80,000	110,000
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	26,500	26,500	22,400	22,834
59993 EQUIPMENT CAPITAL CONTRIBUTION	49,217	75,719	69,265	71,918
59997 TRANSFER FR RESERVES	(100,000)	0	0	0
Transfers to/from Internal Accounts Total	(24,283)	102,219	91,665	94,752
Total Expenditures	475,473	306,067	432,570	470,952
Net Total	(425,473)	(256,067)	(382,570)	(420,952)
Percentage Change			(10.08%)	

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER MAINS

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	0	16,902	10,000	10,000
Contract Services Total	0	16,902	10,000	10,000
Fuel				
54104 DIESEL (VEHICLE)	12,000	18,595	17,500	17,500
54125 DIESEL EXHAUST FLUID	250	250	170	200
Fuel Total	12,250	18,845	17,670	17,700
Materials and Supplies				
54099 PARTS AND MATERIALS	15,000	15,000	15,000	15,000
Materials and Supplies Total	15,000	15,000	15,000	15,000
Other				
59967 RESTORATION	3,000	10,000	9,000	10,000
Other Total	3,000	10,000	9,000	10,000
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	28,750	28,750	34,400	35,273
59993 EQUIPMENT CAPITAL CONTRIBUTION	61,828	95,119	95,119	113,705
Transfers to/from Internal Accounts Total	90,578	123,869	129,519	148,978
Utilities				
53150 WATER	2,200	2,200	2,200	2,200
Utilities Total	2,200	2,200	2,200	2,200
Total Expenditures	123,028	186,816	183,389	203,878
Net Total	(123,028)	(186,816)	(183,389)	(203,878)
Percentage Change			49.06%	

Costing Center Budget Summary

Costing Center: WATER VALVES

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	0	90	0	0
Contract Services Total	0	90	0	0
Fuel				
54104 DIESEL (VEHICLE)	9,000	15,846	15,000	16,000
54125 DIESEL EXHAUST FLUID	100	100	100	150
Fuel Total	9,100	15,946	15,100	16,150
Materials and Supplies				
54099 PARTS AND MATERIALS	25,000	45,000	35,000	40,000
Materials and Supplies Total	25,000	45,000	35,000	40,000
Other				
59967 RESTORATION	2,000	1,000	2,000	2,500
Other Total	2,000	1,000	2,000	2,500
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	15,500	15,500	16,300	16,707
59993 EQUIPMENT CAPITAL CONTRIBUTION	20,581	31,663	24,480	27,295
Transfers to/from Internal Accounts Total	36,081	47,163	40,780	44,002
Total Expenditures	72,181	109,199	92,880	102,652
Net Total	(72,181)	(109,199)	(92,880)	(102,652)
Percentage Change			28.68%	

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER SERVICES

	2022 Approved Budget	2022 Revised Budget	2023 Current Budget	2024 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	0	328	0	0
Contract Services Total	0	328	0	0
Fuel				
54104 DIESEL (VEHICLE)	2,300	2,711	2,500	2,500
54125 DIESEL EXHAUST FLUID	25	25	25	25
Fuel Total	2,325	2,736	2,525	2,525
Materials and Supplies				
54062 LIABILITY CLAIMS	95,000	95,000	92,000	92,000
54099 PARTS AND MATERIALS	6,000	5,000	6,000	7,500
Materials and Supplies Total	101,000	100,000	98,000	99,500
Other				
59967 RESTORATION	5,000	5,000	5,000	6,000
Other Total	5,000	5,000	5,000	6,000
Transfers to/from Internal Accounts				
59080 FLEET EQUIP MAINTENANCE	26,750	26,750	22,800	23,352
59993 EQUIPMENT CAPITAL CONTRIBUTION	86,940	133,753	133,753	136,711
Transfers to/from Internal Accounts Total	113,690	160,503	156,553	160,063
Total Expenditures	222,015	268,567	262,078	268,088
Net Total	(222,015)	(268,567)	(262,078)	(268,088)
Percentage Change			18.05%	